

The Provincial FRAME Reporting System for Manitoba School Divisions and Districts

Background

In 1983, the Government of Manitoba introduced a province-wide, uniform reporting structure for the education programs and related services of Manitoba public schools known as FRAME.

The acronym, FRAME, stands for Financial Reporting and Accounting in Manitoba Education.

The use of FRAME is mandatory for each Manitoba school division and school district.

FRAME sets out a comprehensive reporting structure for the operating information of a school division and school district. As well it provides a budgeting and auditing system.

At the provincial level, the FRAME reporting format consists of the FRAME Annual Report of Final Budgets, identified as FRAME Report - Budget and the FRAME Annual Report of Audited Financial Statements, identified as FRAME Report - Actual.

At the school division and school district level, the FRAME reporting format consists of two parts in relation to each fiscal year. The first part, the Final Budget Report, is reported in a prospective manner to an approaching fiscal year which begins on July 1st. The second part, the Audited Financial Statement, is reported in a retrospective manner to the same fiscal year which concluded on June 30th.

The FRAME Final Budget Report requires the identification of the amount of funds voted and allocated by the school board to each education program and service in the operating budget authorized for the upcoming fiscal year as well as the student population and teacher population of each program.

The FRAME Audited Financial Statement identifies the actual operating expenditure by the school division or district on each education program and service during the completed fiscal year as well as the student and teacher populations of each program.

Manitoba law requires each public school board to provide a complete copy of FRAME Final Budget Reports and FRAME Final Audited Statements to any member of the general public on request (The Public Schools Act - Section 41 - 1 - e).

Program and Service Reporting

The FRAME reporting structure consists of nine main education program and related service functions pertaining to public schooling. Each of these main functions bears an identifying number in a consecutive series of 100, 200, 300, and so forth.

- 100 Regular Instruction
- 200 Student Support Services (formerly the Exceptional Program)
- 300 Technology Education (Vocational Instruction)
- 400 Community Education and Services
- 500 Central Divisional/District Administration
- 600 Instructional and Other Support Services
- 700 Student Transportation
- 800 Operations and Maintenance
- 900 Fiscal Services

The main functions are divided into a number of sub-functions. These sub-functions identify a total of 40 education programs and related services in detail under the relevant main function. Each of these programs and services bears an identifying number in the appropriate series, for example, 110, 120, and so on.

FRAME defines and reports on 40 education programs and related services in relation to the 9 main education program and service functions. All programs and services set out by FRAME all uniquely number coded and grouped by levels of reporting.

The Benefits of the FRAME Reporting System

- uniform time-lines for reporting by Manitoba school divisions and districts
- consistency of reporting over time - applicable over a number of years

- consistency of reporting among Manitoba school divisions and districts
- uniform definition of education programs and related services and of a series of school division and district operating features
- delineation of expenditures and staffing within each school division and district in relation to education programs and services
- FRAME reports are required by The Public Schools Act to be made available to the public - such a public reporting system upholds disclosure and accountability

Aspects of FRAME in Need of Improvement

- delineation of revenue sources within each school division and district in relation to education programs and services
- identification of the annual total amount of the Farmland School Tax Rebate flowing into each school division

